

Form F-66 (IA-2) (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>Earlham</div> <div>CITY OF <u>Earlham</u>, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16206100200000</div> <div>City of Earlham</div> <div>PO Box 518</div> <div>Earlham, Iowa 50072</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN COMPLETED, PLEASE RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		<div>NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.</div>			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		459,343		459,343	483,310
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		459,343		459,343	483,310
Delinquent property taxes		0		0	
TIF revenues		528,483		528,483	338
Other city taxes		79,065	0	79,065	104,189
Licenses and permits		2,506	0	2,506	5,135
Use of money and property		33,620	444	34,064	31,011
Intergovernmental		251,228	14,447	265,675	207,597
Charges for fees and service		198,470	498,010	696,480	745,450
Special assessments		27,416	635	28,051	24,189
Miscellaneous		34,538	0	34,538	2,525
Other financing sources		196,404	83,732	280,136	995,510
Total revenues and other sources		1,811,073	597,268	2,408,341	2,599,254
Expenditures and Other Financing Uses					
Public safety		194,541	0	194,541	233,186
Public works		793,865	0	793,865	368,424
Health and social services		0	0	0	
Culture and recreation		219,822	0	219,822	288,932
Community and economic development		34,374	0	34,374	31,150
General government		155,976	0	155,976	111,346
Debt service		392,299	0	392,299	399,966
Capital projects		(13,317)	0	-13,317	518,000
Total governmental activities expenditures		1,777,560	0	1,777,560	1,951,004
Business type activities		0	427,743	427,743	673,022
Total ALL expenditures		1,777,560	427,743	2,205,303	2,624,026
Other financing uses, including transfers out		0	77,012	77,012	357,510
Total ALL expenditures/And other financing uses		1,777,560	504,755	2,282,315	2,981,536
Excess revenues and other sources over (Under) Expenditures/And other financing uses		33,513	92,513	126,026	-382,282
Beginning fund balance July 1, 2014		478,302	591,079	1,069,381	1,783,133
Ending fund balance June 30, 2015		511,815	683,592	1,195,407	1,400,851
<div>Note - These balances do not include \$ held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ held in Private Purpose Trust funds and \$ 626,438 held in agency funds which were not budgeted and are not available for city operations.</div>					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015	Amount - Omit cents	
General obligation debt		\$ 1,600,000	Other long-term debt	\$ 0	
Revenue debt		\$ 0	Short-term debt	\$ 0	
TIF Revenue debt		\$ 597,000	General obligation debt limit		\$ 3,478,301
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one <input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone →	Area Code	Number	Extension
Signature of Mayor or other City official (Name and Title)				Date signed	
PLEASE PUBLISH THIS PAGE ONLY					

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015					CITY OF Earlham						<input type="checkbox"/> GAAP Indicate by entering an X in the appropriate box on this sheet ONLY		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
1	Section A - TAXES											1				
2	Taxes levied on property	395,012	64,331					459,343			459,343	2				
3	Less: Uncollected property taxes - Levy year							0			0	3				
4	Net current property taxes	395,012	64,331		0	0		459,343		T01	459,343	4				
5	Delinquent property taxes							0		T01	0	5				
6	Total property tax	395,012	64,331		0	0	0	459,343			459,343	6				
7	TIF revenues			528,483				528,483		T01	528,483	7				
8	Other city taxes							0		T15	0	8				
9	Utility tax replacement excise taxes							0		T15	0	9				
10	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		C30	0	10				
11	Parimutuel wager tax							0		C30	0	11				
12	Gaming wager tax							0		T19	0	12				
13	Mobile home tax							0		T19	0	13				
14	Hotel/motel tax							0		T09	79,065	14				
15	Other local option taxes		79,065					79,065			79,065	15				
16	TOTAL OTHER CITY TAXES	0	79,065	0	0	0	0	79,065	0		79,065	16				
17	Section B - LICENSES AND PERMITS	2,506						2,506		T29	2,506	17				
18	Section C - USE OF MONEY AND PROPERTY											18				
19	Interest	1,125						1,125	444	U20	1,569	19				
20	Rents and royalties	32,495						32,495		U40	32,495	20				
21	Other miscellaneous use of money and property							0		U20	0	21				
22	TOTAL USE OF MONEY AND PROPERTY	33,620	0	0	0	0	0	33,620	444		34,064	22				
23	Section D - INTERGOVERNMENTAL											23				
24	Federal grants and reimbursements											24				
25	Federal grants							0		B89	0	25				
26	Community development block grants							0		B50	0	26				
27	Housing and urban development							0		B50	0	27				
28	Public assistance grants							0		B79	0	28				
29	Payment in lieu of taxes							0		B30	0	29				
30	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	30				
31												31				
32												32				
33												33				
34												34				
35												35				
36												36				
37												37				
38												38				
39												39				
40												40				

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF Earlham						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		150,775					150,775		C46	150,775	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	6,190						6,190		C89	6,190	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority					11,705		11,705		C89	11,705	52				
53	CEBA grants							0	14,447	C89	14,447	53				
54	Commercial & Industrial Replacement Claim	3,669	598	23	306			4,596		C89	4,596	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	9,859	151,373	23	306	11,705	0	173,266	14,447		187,713	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions	18,274						18,274			18,274	63				
64	Library service	10,500						10,500		D89	10,500	64				
65	Township contributions	49,188						49,188		D89	49,188	65				
66	Fire/EMT service							0		D89	0	66				
67								0		D89	0	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	77,962	0	0	0	0	0	77,962	0		77,962	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	87,821	151,373	23	306	11,705	0	251,228	14,447		265,675	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	276,516	A91	276,516	73				
74	Sewer							0	221,494	A8Ø	221,494	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A6Ø	0	77				
78	Airport							0		AØ1	0	78				
79	Landfill/garbage	147,239						147,239		A81	147,239	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF Earlham						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees							0		A89	0	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges						600	600		A03	600	98				
99	Library charges	919						919		A89	919	99				
100	Park, recreation, and cultural charges	48,877						48,877		A61	48,877	100				
101	Animal control charges	321						321		A89	321	101				
102	Other charges - Specify							0			0	102				
103	Credit Cd chgs, copies, pop, BOA fee	514						514			514	103				
104	TOTAL CHARGES FOR SERVICE	197,870	0	0	0	0	600	198,470	498,010		696,480	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS	2,506	24,910					27,416	635	U01	28,051	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	83						83		U99	83	108				
109	Deposits and sales/fuel tax refunds							0		U99	0	109				
110	Sale of property and merchandise							0		U11	0	110				
111	Fines	6,112						6,112		U30	6,112	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114	Insurance reimbursement - plow	1,019						1,019			1,019	114				
115	Stage donation	17,217						17,217			17,217	115				
116	IAU dividend	1,766						1,766			1,766	116				
117	Police training reimbursement	8,341						8,341			8,341	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	34,538	0	0	0	0	0	34,538	0		34,538	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF Earlham					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	753,873	319,679	528,506	306	11,705	600	1,614,669	513,536		2,128,205	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)				196,404			196,404	6,720	NR	203,124	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans							0	77,012		77,012	127
128	Internal TIF loans and transfers in							0			0	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	0	0	0	196,404	0	0	196,404	83,732		280,136	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	753,873	319,679	528,506	196,710	11,705	600	1,811,073	597,268		2,408,341	132
133												133
134	Beginning fund balance July 1, 2014	333,441	175,467	313	0	-119,368	88,449	478,302	591,079		1,069,381	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	1,087,314	495,146	528,819	196,710	-107,663	89,049	2,289,375	1,188,347		3,477,722	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
144												144
145												145
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152												152
153												153
154												154
155												155
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157												157
158												158
159												159

Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 CITY OF Earlham							<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	123,084	25,752					148,836		E62	148,836	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	29,266	2,161					31,427		E24	31,427	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	13,845	183					14,028		E32	14,028	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	250						250		E32	250	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	166,445	28,096	0	0	0	0	194,541			194,541	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF Earlham		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		81,636	529,986				611,622		E44	611,622	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	1,167	13,824					14,991		E44	14,991	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	149,339						149,339		E81	149,339	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	17,913						17,913		E89	17,913	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	168,419	95,460	529,986	0	0	0	793,865			793,865	80

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF Earlham							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
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115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF Earlham		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	58,427	38,668					97,095		E52	97,095	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation	5,060						5,060		E61	5,060	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	11,355	2,570					13,925		E61	13,925	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	58,187	3,548					61,735		E61	61,735	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	7,535	1,754					9,289		E03	9,289	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	19,719						19,719		E61	19,719	135
136	Other culture and recreation	12,999						12,999		E61	12,999	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	173,282	46,540	0	0	0	0	219,822			219,822	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	30,616						30,616		E89	30,616	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	1,391						1,391		E89	1,391	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation			2,078				2,078		E50	2,078	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	289						289		E29	289	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	32,296	0	2,078	0	0	0	34,374			34,374	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF Earlham						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	2,233	167					2,400		E29	2,400	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	33,309	9,656					42,965		E23	42,965	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	584						584		E89	584	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	-574						-574		E25	-574	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	17,596						17,596		E31	17,596	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	23,108						23,108		E89	23,108	171
172	Other general government — Current operation	69,897						69,897		E89	69,897	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	146,153	9,823	0	0	0	0	155,976			155,976	176
177	Section G — DEBT SERVICE							0			0	177
178	Fire Truck				32,374			32,374			32,374	178
179	Water				83,564			83,564			83,564	179
180	Sewer				121,381			121,381			121,381	180
181	Street				154,980			154,980			154,980	181
182	TOTAL DEBT SERVICE	0	0	0	392,299	0	0	392,299			392,299	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Housing Rehab					12,890		12,890			12,890	184
185	Sidewalk Proj					-26,207		-26,207			-26,207	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	-13,317	0	-13,317			-13,317	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	-13,317	0	-13,317			-13,317	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	686,595	179,919	532,064	392,299	-13,317	0	1,777,560			1,777,560	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF Earlham					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								181,439	E91	181,439	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								140,190	E80	140,190	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF Earlham						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								66,155		66,155	242
243	Enterprise Capital Projects								39,959		39,959	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								427,743		427,743	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	686,595	179,919	532,064	392,299	-13,317	0	1,777,560	427,743		2,205,303	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out							0	77,012		77,012	255
256	Internal TIF loans/repayments and transfers out							0			0	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	0	0	0	0	0	0	0	77,012		77,012	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	686,595	179,919	532,064	392,299	-13,317	0	1,777,560	504,755		2,282,315	259
260												260
261	Ending fund balance June 30, 2015:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted						89,049	89,049			89,049	264
265	Committed							0			0	265
266	Assigned							0			0	266
267	Unassigned	400,719	315,227	-3,245	-195,589	-94,346		422,766			422,766	267
268	Total Governmental	400,719	315,227	-3,245	-195,589	-94,346	89,049	511,815			511,815	268
269	Proprietary								683,592		683,592	269
270	Total ending fund balance June 30, 2015	400,719	315,227	-3,245	-195,589	-94,346	89,049	511,815	683,592		1,195,407	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	1,087,314	495,146	528,819	196,710	-107,663	89,049	2,289,375	1,188,347		3,477,722	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF Earlham

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$	Highways.....	L44 \$
Health.....	M32	All other.....	L89 \$
Highways.....	M44		
Transit subsidies.....	M94		
Libraries.....	M52		
Police protection.....	M62		
Sewerage.....	M80		
Sanitation.....	M81		
All other.....	M89 \$		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

Total salaries and wages paid.....		Amount - Omit cents	
		Z00 \$	300,232

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 975,000	29U \$	39U \$ 40,000	49U \$ 935,000	49U \$	49U \$	49U \$	I91 \$ 25,805
2. Sewer utility	19U 825,000	29U	39U 160,000	49U 665,000	49U	49U	49U	I89 7,347
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89
Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89
9. Sidewalk					597,000			811
Street	19U 81,013	29U	39U 81,013	49U	49U	49U	49U	I89 7,430
Fire truck	19U	29U	39U	49U	49U	49U	49U	I89
11.	72,582		72,582					1,959
12.	19U	29U	39U	49U	49U	49U	49U	I89
13.	19U	29U	39U	49U	49U	49U	49U	I89
14.	19U	29U	39U	49U	49U	49U	49U	I89
Total long-term debt	1,953,595	0	353,595	1,600,000	597,000	0	0	43,352

B. Short-term debt

Outstanding as of JULY 1, 2014		61V \$	
Outstanding as of JUNE 30, 2015		64V \$	

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013

		Amount - Omit cents		
\$	69,566,026	x .05 = \$	3,478,301	

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$ 1,195,407	\$		626,438	1,821,845

REMARKS

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